

**CHILD SUPPORT GUIDELINES**  
**SCHEDULE 1 – HYPOTHETICAL FEDERAL AND STATE INCOME TAX**  
**(N.D. Admin. Code § 75-02-04.1-01(7)(a) and (b))**

NONCUSTODIAL PARENT/OBLIGOR: \_\_\_\_\_  
CUSTODIAL PARENT/OBLIGEE: \_\_\_\_\_

This schedule is for use in determining the hypothetical federal and state income tax deductions from gross income.

**Federal -01(7)(a)**

1. Total gross annual income .....
2. Amount of Line 1 not subject to income tax per IRC .....
3. Amount of deductions allowed in arriving at "adjusted gross income" per IRC (i.e., from 2002 1040 form, line 34) .....
4. Total of Line 2 plus Line 3 .....
5. Gross annual income subject to hypothetical federal income tax (Line 1 – Line 4) .....
6. Deductions:
  - Standard deduction (tax filing status of single) .....
  - One exemption for the obligor .....
  - One additional exemption for each "child" .....
  - ("child" as defined in -01(01))\*
  - # exemptions \_\_\_\_\_
- Total deductions .....
7. Line 5 less Line 6 .....
8. Apply Line 7 to tax tables for a single individual .....
9. Child tax credit (for each qualifying child for whom an exemption was considered in Line 6) .....
- # qualifying children \_\_\_\_\_
10. Line 8 less Line 9 .....

LINE 10 AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL FEDERAL INCOME TAX OBLIGATION. RECORD THE AMOUNT FROM LINE 10 ON THE WORKSHEET, PAGE 1.

\*If, pursuant to court order, the obligee and obligor alternate claiming the exemption for a child, the amount is equal to one-half of the exemption for such child. Indicate here whether or not claiming the exemption for any child is alternated:

\_\_\_\_\_ Yes, claiming the exemption is alternated; number of children whose exemption is alternated \_\_\_\_\_  
\_\_\_\_\_ No, claiming the exemption is not alternated

**State -01(7)(b)**

Line 8 from above X .14 .....

THIS AMOUNT IS THE DEDUCTION FOR THE HYPOTHETICAL STATE INCOME TAX OBLIGATION. RECORD THIS AMOUNT ON THE WORKSHEET, PAGE 1.